

Name of City or Town

## MOTOR VEHICLE EXCISE ABATEMENT APPLICATION

### General Laws Chapter 60A

Please note: This form is to be completed by the registered owner of the vehicle. If your vehicle is a lease, application for abatement must be completed and filed by the leasing company.

#### Return to: Board of Assessors

Must be received by the assessors within three years after the excise is due, or one year after the excise is paid, whichever is later.

Assessors Office 730 Massachusetts Ave.  
Arlington, MA 02476

**INSTRUCTIONS:** Complete **BOTH** sides of application. Please print or type.

#### A. TAXPAYER INFORMATION.

Name(s) (as shown on bill)	Telephone No. (    )		
Address (as shown on bill)			
No.	Street	City/Town	Zip Code
Mailing address (if different)			
No.	Street	City/Town	Zip Code

#### B. BILL INFORMATION. Complete using information as it appears on tax bill.

Tax year	Plate/registration number
Tax date	Vehicle identification number
Issue date	Vehicle year
Bill number	Make & Model

#### C. SIGNATURE.

Subscribed under the penalties of perjury	
Signature of applicant	Date

### YOU MUST ALSO COMPLETE SECTION D ON REVERSE SIDE

#### DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Calendar year _____	Assessed excise \$ _____	Board of Assessors
Bill number _____	Abatement \$ _____	_____
Valuation _____	Adjusted excise \$ _____	_____
Months assessed _____		_____
	Certificate number _____	Date _____

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR EXCISE.  
TO AVOID INTEREST, CHARGES AND COLLECTION ACTION, YOU MUST PAY EXCISE AS BILLED BY THE DUE DATE.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

## INFORMATION ABOUT YOUR MOTOR VEHICLE EXCISE

**MOTOR VEHICLE EXCISE.** You must pay an excise tax for any calendar year you own and register a motor vehicle in Massachusetts. The excise is assessed as of January 1 or the first day of the month the vehicle is registered if registered after January 1. Bills are issued by the city or town where you reside or have your principal place of business based on the Registry of Motor Vehicle registration records as of that assessment date. The excise valuation is a percentage of the manufacturer's suggested retail price (MSRP) of the vehicle when new (not the sales price or current market value). The percentages are 50% for the calendar year before the model year, 90% for the model year, 60% for the second year, 40% for the third year, 25% for the fourth year, and 10% for the fifth and following years. Excises for vehicles registered after January 1 are pro-rated by the number of months in the calendar year the vehicle is registered.

**PAYMENT.** Filing an application does not stay the collection of your excise. Failure to pay the excise when due may subject you to interest, charges and collection action, including non-renewal of your registration and driver's license. **To avoid any collection charges or action, you must pay the excise in full within 30 days of the bill's issue date.** You will receive a refund if an abatement is granted.

**ABATEMENTS.** You may be entitled to an abatement (or a refund if the excise has been paid) if the vehicle is valued at more than the percentage of MSRP that applies for the calendar year. Abatements may also be granted if you do any of the following during the same calendar year (1) transfer ownership of the vehicle, (2) move out of Massachusetts, (3) re-register the vehicle or (4) report the theft of the vehicle. Abatements for those reasons also require you to cancel or transfer the registration or report the plate stolen. You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town during the same calendar year. Abatements are pro-rated by the number of months in the calendar year after the month the last eligibility requirement takes place. No excise may be reduced to less than \$5.00. No abatement or refund of less than \$5.00 may be made.

**DEADLINE.** Your abatement application must be **received** by the Assessors Office within 3 years after the excise was due or one year after the excise was paid, whichever is later. **To preserve your right to an abatement and to appeal, you must file on time.** By law the Assessors' may only act on late applications in limited circumstances where the excise is still unpaid and their decision in those cases is final.

**D. REASON(S) ABATEMENT SOUGHT.** Check reason(s) you are applying and provide the specified documentation.

*State law requires documentation for both the vehicle's disposition and registration status. You are not entitled to an abatement if you cancel or transfer your Registration but retain ownership of the vehicle.*

REASON ABATEMENT SOUGHT	REQUIRED DOCUMENTATION (Please provide copies)
<input type="checkbox"/> Vehicle sold	Bill of sale <b>and</b> either Registration cancellation receipt from Registry of Motor Vehicles (RMV) or new Registration certificate if plate was transferred to another vehicle.
<input type="checkbox"/> Vehicle traded	Purchase agreement citing vehicle as Trade-In <b>and</b> copy of new Registration certificate (if plate was transferred) or Registration cancellation receipt (if new registration acquired).
<input type="checkbox"/> Vehicle donated	Donation receipt <b>and</b> Registration cancellation receipt or new Registration certificate if plate was transferred to another vehicle.
<input type="checkbox"/> Vehicle total loss or stolen	Insurance company settlement letter or police report <b>and</b> either Registration cancellation receipt, or new registration certificate if plate was transferred to another vehicle.
<input type="checkbox"/> Vehicle junked	Receipt from junk yard <b>and</b> either Registration cancellation receipt or new Registration certificate if plate was transferred to another vehicle.
<input type="checkbox"/> Move from Massachusetts	Registration certificate from new state or country <b>and</b> Registration cancellation receipt from Massachusetts RMV.*
<input type="checkbox"/> Vehicle returned (Lemon Law)	Letter from dealer certifying return <b>and</b> either Registration cancellation receipt or new registration if plate was transferred to another vehicle.
<input type="checkbox"/> Exemption	Type: _____ Documentation establishing qualifications
<input type="checkbox"/> Other	Explain: _____ Relevant documentation

\*Please note, registering your vehicle in another state or country does not automatically cancel your Massachusetts registration. You must cancel your Massachusetts registration, with the RMV, in order to stop the issuance of future excise tax bills

**DISPOSITION.** The assessors have 3 months from the application filing date to act unless you agree in writing to their request to extend the action period for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing if an abatement has been granted or denied.

**CONTACT THE ASSESSORS' OFFICE IF YOU HAVE ANY QUESTIONS ABOUT YOUR EXCISE BILL OR ABATEMENT RIGHTS**

**(781) 316-3050**

**assessors@town.arlington.ma.us**